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Mark C. Jenson

Federal - Auditor

>>> On 6/24/2008 at 2:54 PM, <mark.jenson@nasa.gov> wrote:
Please find NASA OIG's comments attached.

Thanks!

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**National Aeronautics and Space Administration
Office of Inspector General
Comments on the Draft SFFAC 6, Distinguishing Basic Information,
Required Supplementary Information, and Other Accompanying
Information
June 2008**

The exposure draft of a proposed Statement of Federal Financial Accounting Concepts (SFFAC) entitled, *Distinguishing Basic Information, Required Supplementary Information, and Other Accompanying Information*, would amend SFFAC 2, *Entity and Display*. The proposed Statement is to provide guidance on determining whether information should be basic information, required supplementary information or other accompanying information.

We support, as proposed, the process and criteria to consider in deciding whether information should be basic information, required supplementary information or other accompanying information. Further, we agree with the factors presented for distinguishing basic information from required supplementary information and are not suggesting any additional factors be considered.